GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act 2017 - Waiver of late fees payable under Section 47 of the APGST Act, 2017 for failure to file the return in FORM GSTR-1 from July, 2017 to November, 2019, within the due date - Issued-Orders.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 47 **Dated: 17-02-2020.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.83,Revenue (Commercial Taxes-II) Department, Dated 16.02.2018.
3. G.O.Ms.No.81, Revenue (Commercial Taxes-II) Department, Dated 31.01.2019.
4. Notification No.74/2019-Central Tax, Department of Revenue, Ministry of Finance, Government of India, Dated:26-12-2019.
5. From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015, dated: 03 -01-2020.

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The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:18-02-2020.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby make the following amendment to the notification issued in the G.O.Ms.No.83, Revenue (Commercial Taxes-II) Department, Dated.16.02.2018 as subsequently amended.

2. This notification shall be deemed to have come into force with effect on and from the 19th day of December, 2019.

AMENDMENT

In the said notification, after the second proviso, the following proviso shall be added, namely:–

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 10th January, 2020.".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S.to the Hon'ble Deputy Chief Minister (Commercial Taxes &Excise).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

Sf/Sc.

// FORWARDED BY ORDER//

SECTION OFFICER